

Message Text

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47

ACTION ARA-10

INFO OCT-01 ISO-00 ARAE-00 ERDA-07 AID-05 CEA-01 CIAE-00
CIEP-02 COME-00 DODE-00 EB-07 FEAE-00 FPC-01 H-02
INR-07 INT-05 L-03 NSAE-00 NSC-05 OMB-01 PM-04 OES-06
SP-02 SS-15 STR-04 TRSE-00 ACDA-10 SSO-00 INRE-00
NSCE-00 USIE-00 FAA-00 DOTE-00 /098 W
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FM AMEMBASSY BRASILIA

TO SECSTATE WASHDC IMMEDIATE 9056

INFO AMCONSUL RIO DE JANEIRO IMMEDIATE

AMCONSUL SAO PAULO

UNCLAS BRASILIA 10108

REF: SHUGART/MARSHALL TELCON, DECEMBER 9, 1976

E.O. 11652: N/A

TAGS: EAIR, BR

SUBJECT: FUEL TAX DECREE LAW NO. 1490

1. FOLLOWING IS AN INFORMAL TRANSLATION OF DECREE-LAW 1490
OF NOVEMBER 30, 1976:

BEGIN TEXT. "CHANGES LEGISLATION RELATIVE TO THE SOLE TAX
ON LUBRICANTS AND LIQUID AND GASEOUS FUELS, GRANTS FISCAL
EXEMPTION AND GRANTS OTHER PROVISIONS."

"THE PRESIDENT OF THE REPUBLIC, USING THE POWERS
CONFERRED UPON HIM IN ARTICLE 55, ITEM II, OF THE CONSTITUTION,
DECREES:

ART. 1. ITEM II OF ARTICLE 13 OF LAW NO. 4452,
OF NOVEMBER 5, 1964, ALONG WITH THE REVISIONS CONTAINED IN
THE DECREE-LAW NO. 1296, OF DECEMBER 26, 1973, HAS THE
FOLLOWING ADDITION PARAGRAPH "M":

"ART. 13.....

II

M) AN AMOUNT (CALCULATED) ON THE SELLING PRICE
OF AVIATION FUELS AND LUBRICANTS, DESIGNED
TO FINANCE THE AVIATION FUND, AS MENTIONED
IN LAW NO. 5989 OF DECEMBER 17, 1973".

ONLY PARAGRAPH. THE AMOUNT REFERRED TO IN

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PARAGRAPH "M" ADDED TO THIS ARTICLE IS NOT INCLUDED IN THE

PRICE OF AVIATION FUELS AND LUBRICANTS FOR THE CONSUMPTION
OF THE ARMED FORCES.

ART. 2. THE RULE IS ARTICLE 15 OF LAW 4452 OF
NOVEMBER 5, 1964, DOES NOT APPLY TO THE PREVIOUSLY MEN-
TIONED AMOUNT IN PARAGRAPH "M" OF ITEM II OF ITS ARTICLE
13, WHICH MUST BE DEPOSITED IN THE BANCO DO BRASIL S.A.
IN THE ACCOUNT OF THE MINISTRY OF AERONAUTICS, TO THE CREDIT
OF THE AVIATION FUND, IN CONFORMITY WITH THE RULE IN
ARTICLE 4 OF LAW NUMBER 5989 OF DECEMBER 17, 1973.

ART. 3. AVIATION FUELS AND LUBRICANTS REMAIN
EXEMPT FROM THE SOLE TAX ON LUBRICANTS AND LIQUID AND GASEOUS
FUELS.

ART. 4. THIS LAW-DECREE TAKES EFFECT ON THE
DAY OF ITS PUBLICATIONS, REVOKING PREVIOUS DISPOSITION TO THE
CONTRARY.

BRASILIA, NOVEMBER 30, 1976, 155TH YEAR OF
INDEPENDENCE AND 88TH YEAR OF THE REPUBLIC., (SIGNATURES)"
END TEXT.

2. COMMENT WILL FOLLOW BY SEPTTEL.
CRIMMINS

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NNN

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